



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: MISHICOT WATER UTILITY AND SEWAGE DEPARTMENT

Principal Office: 511 E. MAIN STREET  
P.O. BOX 385  
MISHICOT, WI 54228-0385

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19
 <b>NON-REGULATED SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	N-01

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>NON-REGULATED SEWER OPERATING SECTION</b>	
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service	N-07
Sewer Services	N-09
Sewer Mains	N-10
Sewer Operating Section Footnotes	N-11

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MISHICOT WATER UTILITY AND SEWAGE DEPARTMENT**Utility Address:** 511 E. MAIN STREET

P.O. BOX 385

MISHICOT, WI 54228-0385

**When was utility organized?** 10/1/1957**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR JAMES BYDALEK**Title:** CLERK-TREASURER**Office Address:**

511 E. MAIN STREET

P.O. BOX 385

MISHICOT, WI 54228-0385

**Telephone:** (920) 755 - 2525**Fax Number:** (920) 755 - 2525**E-mail Address:** vmishicot@lakefield.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:****Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** CLARENCE MEYER**Title:** CHAIRMAN**Office Address:**

511 E. MAIN ST.

P.O. BOX 385

MISHICOT, WI 54228-0385

**Telephone:** (920) 755 - 2525**Fax Number:** (920) 755 - 2525**E-mail Address:** vmishicot@lakefield.net

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** SCHENCK & ASSOCIATES**Title:****Office Address:** SCHENCK & ASSOCIATES  
200 WASHINGTON ST.  
P.O. BOX 1000  
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 8/16/2001**Period covered by most recent audit:** 2000

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR CLARENCE MEYER**Title:** CHAIRMAN**Office Address:**511 E. MAIN STREET  
P.O. BOX 385  
MISHICOT, WI 54228-0385**Telephone:** (920) 755 - 2525**Fax Number:** (920) 755 - 2525 EXT**E-mail Address:** vmishicot@lakefield.net

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**Name:** MR JAMES BYDALEK**Title:** CLERK-TREASURER**Office Address:**511 E. MAIN STREET  
P.O. BOX 385  
MISHICOT, WI 54228-0385**Telephone:** (920) 755 - 2525**Fax Number:** (920) 755 - 2525**E-mail Address:** vmishicot@lakefield.net

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**Name:** MR LAWRENCE HLINAK**Title:** SUPERINTENDENT**Office Address:**511 E. MAIN STREET  
P.O. BOX 385  
MISHICOT, WI 54228-0385**Telephone:** (920) 755 - 2525**Fax Number:** (920) 755 - 2525**E-mail Address:** vmishicot@lakefield.net

**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** WEB PAGE**Title:****Office Address:**

ADDRESS

MISHICOT, WI 54228-0385

**Telephone:****Name of utility commission/committee:** Mishicot Utility Commission**Fax Number:****Names of members of utility commission/committee:**

MR HARVEY DVORAK

MR DONALD HAACK

MR KENNETH HISCHKE

MR RANDY HRUDKA

MR BERNIE SAMZ

MS CHERYL VALENTA

**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO**Provide the following information regarding the provider(s) of contract services:****Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:****Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	173,591	176,386	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	79,292	73,264	2
Depreciation Expense (403)	34,435	33,926	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,508	28,097	5
<b>Total Operating Expenses</b>	<b>142,235</b>	<b>135,287</b>	
<b>Net Operating Income</b>	<b>31,356</b>	<b>41,099</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>31,356</b>	<b>41,099</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	64,707	87,404	9
Miscellaneous Nonoperating Income (421)	122,687	142,920	10
<b>Total Other Income</b>	<b>187,394</b>	<b>230,324</b>	
<b>Total Income</b>	<b>218,750</b>	<b>271,423</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>218,750</b>	<b>271,423</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	38,885	46,135	13
Amortization of Debt Discount and Expense (428)	11,981	11,981	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	5,450	2,451	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>56,316</b>	<b>60,567</b>	
<b>Net Income</b>	<b>162,434</b>	<b>210,856</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,559,444	2,362,644	19
Balance Transferred from Income (433)	162,434	210,856	20
Miscellaneous Credits to Surplus (434)	10,691	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	14,056	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,732,569</b>	<b>2,559,444</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	64,707	4
<b>Total (Acct. 419):</b>	<b>64,707</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON REGULATED SEWER DEPT. INCOME	92,687	5
SEWER DEPT. MUNICIPAL SUBSIDY	30,000	6
<b>Total (Acct. 421):</b>	<b>122,687</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
CLEAN WATER FUND INTEREST SUBSIDY FOR 5 YEARS	10,691	9
<b>Total (Acct. 434):</b>	<b>10,691</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	173,591	0	0	0	<b>173,591</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>173,591</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>173,591</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,802,495	1,784,010	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	422,476	388,989	<b>2</b>
<b>Net Utility Plant</b>	<b>1,380,019</b>	<b>1,395,021</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,101,500	3,067,585	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,011,942	946,892	<b>4</b>
<b>Net Nonutility Property</b>	<b>2,089,558</b>	<b>2,120,693</b>	
Investment in Municipality (123)	346,801	332,872	<b>5</b>
Other Investments (124)	28,323	37,909	<b>6</b>
Special Funds (125)	600,090	550,464	<b>7</b>
<b>Total Other Property and Investments</b>	<b>3,064,772</b>	<b>3,041,938</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	143	224	<b>8</b>
Temporary Cash Investments (132)	353,002	466,840	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	44,146	37,673	<b>11</b>
Other Accounts Receivable (143)	92,119	77,114	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	14,361	9,750	<b>14</b>
Materials and Supplies (150)	2,688	2,636	<b>15</b>
Prepayments (165)	926	1,802	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>507,385</b>	<b>596,039</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	43,929	55,910	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	47,554	5,722	<b>20</b>
<b>Total Deferred Debits</b>	<b>91,483</b>	<b>61,632</b>	
<b>Total Assets and Other Debits</b>	<b>5,043,659</b>	<b>5,094,630</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	115,987	115,987	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,732,569	2,559,444	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,848,556</b>	<b>2,675,431</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	660,000	810,000	<b>24</b>
Advances from Municipality (223)	0	39,119	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>660,000</b>	<b>849,119</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	24,556	16,274	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	26,401	25,847	<b>31</b>
Interest Accrued (237)	11,328	10,382	<b>32</b>
Other Current and Accrued Liabilities (238)	16,037	17,212	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>78,322</b>	<b>69,715</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,456,781	1,500,365	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,043,659</b>	<b>5,094,630</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,802,495	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,802,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	422,476	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>422,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,380,019</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	388,989				<b>388,989</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	34,435				<b>34,435</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	783				<b>783</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>35,218</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,218</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,731				<b>1,731</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,731</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,731</b>	<b>19</b>
<b>Balance End of Year</b>	<b>422,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>422,476</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.97%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	3,067,585	40,604	6,689	<b>3,101,500</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>3,067,585</b>	<b>40,604</b>	<b>6,689</b>	<b>3,101,500</b>	
Less accum. prov. depr. & amort. (122)	946,892	65,050		<b>1,011,942</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>2,120,693</b>	<b>(24,446)</b>	<b>6,689</b>	<b>2,089,558</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	2,568	2,508	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies	120	128	6
<b>Total Materials and Supplies</b>	<b>2,688</b>	<b>2,636</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 MORTGAGE REVENUE REFUNDING BONDS	55,910	11981	43,929	1
<b>Total</b>			<b>43,929</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	115,987	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>115,987</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1996 Mortgage Revenue Refunding Bonds	04/01/1996	09/01/2005	5.30%	660,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>660,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
State Trust Fund Loan	09/01/1996	03/15/2001	5.25%	0	1
<b>Total for Account 223</b>				0	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	25,847	1
<b>Accruals:</b>		
Charged water department expense	28,508	2
Charged electric department expense		3
Charged sewer department expense	3,036	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>31,544</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	25,847	6
Social Security taxes	4,918	7
PSC Remainder Assessment	225	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>30,990</b>	
<b>Balance end of year</b>	<b>26,401</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 Mortgage Revenue Refunding Bonds	13,778	38,885	41,335	11,328	1
<b>Subtotal</b>	<b>13,778</b>	<b>38,885</b>	<b>41,335</b>	<b>11,328</b>	
<b>Advances from Municipality (223)</b>					
State Trust Fund Loan	(3,396)	5,450	2,054	0	2
<b>Subtotal</b>	<b>(3,396)</b>	<b>5,450</b>	<b>2,054</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>10,382</b>	<b>44,335</b>	<b>43,389</b>	<b>11,328</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	661,862	0	0	838,503	0	<b>1,500,365</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	1,694			1,000		<b>2,694</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
AMORTIZATION OF CONSTRUCTION GRANTS				46,278		<b>46,278</b>	<b>5</b>
<b>Balance End of Year</b>	<b>663,556</b>	<b>0</b>	<b>0</b>	<b>793,225</b>	<b>0</b>	<b>1,456,781</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				92,550		<b>92,550</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
DUE FROM TIF DISTRICT	346,801	1
<b>Total (Acct. 123):</b>	<b>346,801</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	28,323	2
<b>Total (Acct. 124):</b>	<b>28,323</b>	
<b>Special Funds (125):</b>		
1996 DEBT SERVICE FUND	152,722	3
WATER DEPARTMENT DEPRECIATION FUND	135,253	4
SEWER DEPARTMENT DEPRECIATION FUND	312,115	5
<b>Total (Acct. 125):</b>	<b>600,090</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	44,146	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>44,146</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	92,119	11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>92,119</b>	
<b>Receivables from Municipality (145):</b>		
WATER AND SEWER ACCOUNTS ON 2001 TAX ROLL	11,924	14
STORM SEWER CONST. EXPENSE PAID BY UTILITY	2,437	15
<b>Total (Acct. 145):</b>	<b>14,361</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE WATER	463	16
PREPAID INSURANCE SEWER	463	17
<b>Total (Acct. 165):</b>	<b>926</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
SEWER DEPARTMENT ENGINEERING CHARGES	47,554	19
<b>Total (Acct. 183):</b>	<b>47,554</b>	
<b>Payables to Municipality (233):</b>		
NONE		20
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		21
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,793,252	0	0	0	<b>1,793,252</b>	<b>1</b>
Materials and Supplies	2,538	0	0	0	<b>2,538</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	405,732	0	0	0	<b>405,732</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	662,709	0	0	0	<b>662,709</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>727,349</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>727,349</b>	
Net Operating Income	31,356	0	0	0	<b>31,356</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.31%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.31%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	115,987	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,646,006	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,761,993</b>	
<b>Net Income</b>		
Net Income	162,434	5
<b>Percent Return on Proprietary Capital</b>	<b>5.88%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

100 feet of new 6 inch watermain was installed at the cul-du-sac extension of Woodcock Street as well as two 1 inch services for 2 new lots created on the cul-du-sac.

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-16)

Acct. 237 - Final payment was made on a State Trust Fund loan in 2001. Interest accrued during the year was inserted as 5,450 in order to have the interest accrued balance at the end of the year equal 0 which was the actual balance for this loan.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Acct. 183 - Engineering charges for wastewater treatment plant facilities planning.

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### Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Leege, Peter PSC  
Sent: Wednesday, July 24, 2002 4:36 PM  
To: 'vmishicot@lakefield.net'  
Subject: 2001 Annual Report, 3770 Mishicot

Dear Mr. Bydalek:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me by email or telephone at (608) 267-9198.

Pete Leege  
Financial Specialist  
Division of Water, Compliance and Consumer Affairs  
Public Service Commission of Wisconsin  
610 North Whitney Way  
PO Box 7854  
Madison, WI 53707-7854  
Phone: (608) 267-9198  
Peter.Leege@psc.state.wi.us  
Fax: (608) 266-3957

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	167,645	1
<b>Total Sales of Water</b>	<b>167,645</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,277	2
Other Water Revenues (474)	4,669	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>5,946</b>	
<b>Total Operating Revenues</b>	<b>173,591</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	44,299	5
General Operating Expenses (680-690)	34,993	6
<b>Total Operation and Maintenance Expenses</b>	<b>79,292</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	34,435	7
Amortization Expense (404)		8
Taxes (408)	28,508	9
<b>Total Other Operating Expenses</b>	<b>62,943</b>	
<b>Total Operating Expenses</b>	<b>142,235</b>	
<b>NET OPERATING INCOME</b>	<b>31,356</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	511	26,713	65,255	4
Commercial	91	21,051	37,921	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>602</b>	<b>47,764</b>	<b>103,176</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		58,021	8
Other Sales to Public Authorities (464)	15	2,107	6,175	9
Sales to Irrigation Customers (465)	4	106	273	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>622</b>	<b>49,977</b>	<b>167,645</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	58,021	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>58,021</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,277	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,277</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,844	7
<b>Other (specify):</b>		
WELL OPERATION PERMIT FEES	25	8
WATER TOWER RENTAL	2,800	9
<b>Total Other Water Revenues (474)</b>	<b>4,669</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		10
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	15,090	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,280	3
Chemicals (630)	2,901	4
Supplies and Expenses (640)	5,827	5
Repairs of Water Plant (650)	15,201	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>44,299</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	10,651	8
Office Supplies and Expenses (681)	2,030	9
Outside Services Employed (682)	1,425	10
Insurance Expense (684)	8,557	11
Employees Pensions and Benefits (686)	11,911	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	419	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>34,993</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>79,292</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		26,401	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		577	2
<b>Net property tax equivalent</b>		<b>25,824</b>	
Social Security		2,459	3
PSC Remainder Assessment		225	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>28,508</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.202160				3
County tax rate	mills		6.208160				4
Local tax rate	mills		5.217870				5
School tax rate	mills		8.896060				6
Voc. school tax rate	mills		1.692420				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.216670</b>				10
Less: state credit	mills		1.221680				11
<b>Net tax rate</b>	mills		<b>20.994990</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.217870</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.588480</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>15.806350</b>				17
<b>Total Tax Rate</b>	mills		<b>22.216670</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.711464</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.994990</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>14.937169</b>				21
Utility Plant, Jan. 1	\$	<b>1,784,010</b>	1,784,010				22
Materials & Supplies	\$	<b>2,508</b>	2,508				23
<b>Subtotal</b>	\$	<b>1,786,518</b>	<b>1,786,518</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,786,518</b>	<b>1,786,518</b>				26
Assessment Ratio	dec.		0.989321				27
<b>Assessed Value</b>	\$	<b>1,767,440</b>	<b>1,767,440</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>14.937169</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>26,401</b>	<b>26,401</b>				30
Tax Equivalent per 1994 PSC Report	\$	25,847					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>26,401</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	230		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>230</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	3,853		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	72,360		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>76,213</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	77,177		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	125,877	2,932	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>203,054</b>	<b>2,932</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	7,406		22
Water Treatment Equipment (332)	35,121	1,802	23
<b>Total Water Treatment Plant</b>	<b>42,527</b>	<b>1,802</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,684		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			230	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>230</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			3,853	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			72,360	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>76,213</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			77,177	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	750		128,059	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>750</b>	<b>0</b>	<b>205,236</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			7,406	22
Water Treatment Equipment (332)			36,923	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>44,329</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,684	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	154,212		26
Transmission and Distribution Mains (343)	972,944	7,966	27
Fire Mains (344)	0		28
Services (345)	157,172	1,288	29
Meters (346)	78,087	3,506	30
Hydrants (348)	94,615	2,140	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,458,714</b>	<b>14,900</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,272	582	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>3,272</b>	<b>582</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,784,010</b>	<b>20,216</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,784,010</b>	<b>20,216</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			154,212 26
Transmission and Distribution Mains (343)			980,910 27
Fire Mains (344)			0 28
Services (345)			158,460 29
Meters (346)	631		80,962 30
Hydrants (348)			96,755 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>631</b>	<b>0</b>	<b>1,472,983</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)	350		3,504 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>350</b>	<b>0</b>	<b>3,504</b>
<b>Total utility plant in service directly assignable</b>	<b>1,731</b>	<b>0</b>	<b>1,802,495</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,731</b>	<b>0</b>	<b>1,802,495</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,971	3,971	1
February			3,825	3,825	2
March			4,207	4,207	3
April			4,318	4,318	4
May			4,495	4,495	5
June			4,721	4,721	6
July			7,265	7,265	7
August			5,668	5,668	8
September			4,525	4,525	9
October			4,329	4,329	10
November			4,176	4,176	11
December			4,037	4,037	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>55,537</b>	<b>55,537</b>	
Less: Water sold				49,977	13
Volume pumped but not sold				5,560	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				1,135	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,135	19
Volume pumped but unaccounted for				4,425	20
Percent of water lost				8%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				446	23
Date of maximum: 4/24/2001					24
Cause of maximum:					25
Watermain Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				101	26
Date of minimum: 1/18/2001					27
Total KWH used for pumping for the year				87,179	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
309 WASHINGTON STREET	1	202	12	684,000	Yes	<b>1</b>
904 STEINER DRIVE	2	130	12	720,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	001	002	003	<b>1</b>
Location	WELL 1	WELL 1	WELL 2	<b>2</b>
Purpose	P	B	P	<b>3</b>
Destination	R	D	R	<b>4</b>
Pump Manufacturer	LAYNE	AURORA	JACUZZI	<b>5</b>
Year Installed	1997	2001	1984	<b>6</b>
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	475	475	500	<b>8</b>
Pump Motor or Standby Engine Mfr	LAYNE	STERLING	G.E.	<b>10</b>
Year Installed	1997	2001	1984	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	15	30	10	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	004			<b>14</b>
Location	WELL 2			<b>15</b>
Purpose	B			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	AURORA			<b>18</b>
Year Installed	1984			<b>19</b>
Type	CENTRIFUGAL			<b>20</b>
Actual Capacity (gpm)	500			<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.			<b>23</b>
Year Installed	1984			<b>24</b>
Type	ELECTRIC			<b>25</b>
Horsepower	30			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1957	1984	1957	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	160	146	160	10
				11
Total capacity in gallons (actual)	50,000	75,000	20,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.4320	20
				21
Is a corrosion control chemical used (yes, no)?			Y	22
				23
Is water fluoridated (yes, no)?			N	24
				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	4		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1984		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	146		10
			11
Total capacity in gallons (actual)	20,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,054	0	0	0	1,054	1
M	D	6.000	22,111	0	0	0	22,111	2
P	D	6.000	6,117	100	0	0	6,217	3
M	D	8.000	7,309	0	0	0	7,309	4
P	D	8.000	16,493	0	0	0	16,493	5
M	D	10.000	89	0	0	0	89	6
P	D	10.000	8,707	0	0	0	8,707	7
<b>Total Within Municipality</b>			<b>61,880</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>61,980</b>	
<b>Total Utility</b>			<b>61,880</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>61,980</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.625	274	0	0	0	274		1
M	1.000	287	2	0	0	289		2
M	1.250	1	0	0	0	1		3
M	1.500	4	0	0	0	4		4
M	2.000	7	0	0	0	7		5
M	3.000	3	0	0	0	3		6
M	4.000	3	0	0	0	3		7
P	6.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>580</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>582</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	839	60	49	(1)	849	81	1
1.000	9	0	0	0	9	0	2
1.500	38	0	0	0	38	10	3
2.000	5	0	0	0	5	1	4
3.000	5	0	0	0	5	0	5
6.000	3	0	0	0	3	1	6
<b>Total:</b>	<b>899</b>	<b>60</b>	<b>49</b>	<b>(1)</b>	<b>909</b>	<b>93</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	511	58	0	9	0	271	849	1
1.000	0	7	0	2	0	0	9	2
1.500	0	36	0	1	0	1	38	3
2.000	0	2	0	2	0	1	5	4
3.000	0	2	0	3	0	0	5	5
6.000	0	0	0	0	2	1	3	6
<b>Total:</b>	<b>511</b>	<b>105</b>	<b>0</b>	<b>17</b>	<b>2</b>	<b>274</b>	<b>909</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	100	1		1	102	2
<b>Total Fire Hydrants</b>	<b>100</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>102</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	102
Number of distribution system valves end of year:	146
Number of distribution valves operated during year:	73

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**WATER OPERATING SECTION FOOTNOTES**

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**Water Operation & Maintenance Expenses (Page W-05)**

Acct. 650	watermain break repairs		7,277
	concrete repair for prior year watermain breaks	7,179	
	water service shut off valve repair	745	

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**Water Utility Plant in Service (Page W-08)**

Acct. 325	New Booster Pump Well # 1
343	New Valve Manhole
100'	New 6" Watermain
	Manhole Adjustments Street Reconstruction
332	Check Valve Installation at Well # 1 and Well # 2
345	2 New 1" Services Woodcock Street
346	New 3/4 Inch Meters and Read-o-Matics
379	New Warning Dialer Power Supply Tower # 2

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**Water Mains (Page W-15)**

Financing for the watermain addition to the Woodcock Street cul-du-sac extension was provided by the Utilitiy. Developer paid for the costs associated with the construction of the street extension.

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**Water Services (Page W-16)**

The utility paid for the installation of 2 new 1 inch water service for the extension of the Woodcock Street culj-du-sac. The developer paid for the costs associated with the construction of the street extension.

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**Meters (Page W-17)**

An adjustment was made to 3/4 inch water meters of -1 to bring the balance to actual 12-31-01.

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**Hydrants and Distribution System Valves (Page W-18)**

Adjustments - Missed including one hydrant addition in 2000. It was used in calculating fire protection charges for 2001.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	223,476	1
<b>Total Sewage Operating Revenues</b>	<b>223,476</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	3,139	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	1,247	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	46,278	7
<b>Total Other Operating Revenues</b>	<b>50,664</b>	
<b>Total Operating Revenues</b>	<b>274,140</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	33,874	8
Maintenance Expenses (831-834)	30,731	9
Customer Accounting & Collection Expenses (840-843)	7,655	10
Administrative and General Expenses (850-857)	35,858	11
<b>Total Operation and Maintenance Expenses</b>	<b>108,118</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	70,298	12
Amortization Expense (404)		13
Taxes (408)	3,036	14
<b>Total Other Operating Expenses</b>	<b>73,334</b>	
<b>Total Operating Expenses</b>	<b>181,452</b>	
<b>NET OPERATING INCOME</b>	<b>92,688</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	1	50	267	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>1</b>	<b>50</b>	<b>267</b>	
Measured Service to General Customers (622)				
Residential Revenues	510	23,744	116,721	5
Commercial Revenues	89	20,264	97,170	6
Industrial Revenues				7
Revenues from Public Authorities	12	1,939	9,318	8
<b>Total Measured Service to General Customers (622)</b>	<b>611</b>	<b>45,947</b>	<b>223,209</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>612</b>	<b>45,997</b>	<b>223,476</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

1



**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	3,139	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>3,139</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
RENT FROM VACANT WASTEWATER TREATMENT PLANT LAND	1,247	5
<b>Total Rent from Sewerage Property (634)</b>	<b>1,247</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
NONE		6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
AMORTIZATION OF CONSTRUCTION GRANTS	46,278	7
<b>Total Amortization of Construction Grants (636)</b>	<b>46,278</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	11,533	1
Power and Fuel for Pumping (821)	7,835	2
Power and Fuel for Aeration Equipment (822)	8,153	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	6,353	8
Transportation Expenses (828)		9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>33,874</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	5,873	11
Maintenance of Collection System Pumping Equipment (832)	15,142	12
Maintenance of Treatment and Disposal Plant Equipment (833)	4,223	13
Maintenance of General Plant Structures and Equipment (834)	5,493	14
<b>Total Maintenance Expenses</b>	<b>30,731</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	7,105	15
Flat Rate Inspections (841)		16
Meter Reading (842)	550	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>7,655</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	3,678	19
Office Supplies and Expenses (851)	1,872	20
Outside Services Employed (852)	1,425	21
Insurance Expense (853)	8,557	22
Employees Pensions and Benefits (854)	11,911	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	8,415	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>35,858</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>108,118</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
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<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security		2,459	1
Local and School Tax Equivalent on Meters Charged by Water Department		577	2
PSC Remainder Assessment			3
Other (specify): NONE			4
<b>Total tax expense</b>		<b>3,036</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	230		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>230</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	21,555		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	152,695	1,484	6
Collecting Mains and Accessories (313)	1,081,203	34,618	7
Interceptor Mains and Accessories (314)	249,316		8
Force Mains (315)	84,862		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>1,589,631</b>	<b>36,102</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	2,776		11
Structures and Improvements (321)	213,344		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	209,519		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>425,639</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	27,059		17
Structures and Improvements (331)	13,732		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	483,723	4,502	21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	18,342		26
Outfall Sewer Pipes (340)	61,710		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			230	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>230</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			21,555	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			154,179	6
Collecting Mains and Accessories (313)	3,614		1,112,207	7
Interceptor Mains and Accessories (314)			249,316	8
Force Mains (315)			84,862	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>3,614</b>	<b>0</b>	<b>1,622,119</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			2,776	11
Structures and Improvements (321)			213,344	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			209,519	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>425,639</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			27,059	17
Structures and Improvements (331)			13,732	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)	3,075		485,150	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			18,342	26
Outfall Sewer Pipes (340)			61,710	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	244,211		28
<b>Total Treatment and Disposal Plant</b>	<b>848,777</b>	<b>4,502</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	2,435		29
Structures and Improvements (371)	73,434		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	67,439		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>143,308</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,007,585</b>	<b>40,604</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>3,007,585</b>	<b>40,604</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)			<b>244,211</b>	<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>3,075</b>	<b>0</b>	<b>850,204</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>2,435</b>	<b>29</b>
Structures and Improvements (371)			<b>73,434</b>	<b>30</b>
Office Furniture and Equipment (372)			<b>0</b>	<b>31</b>
Computer Equipment (372.1)			<b>0</b>	<b>32</b>
Transportation Equipment (373)			<b>0</b>	<b>33</b>
Other General Equipment (379)			<b>67,439</b>	<b>34</b>
Other Tangible Property (390)			<b>0</b>	<b>35</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>143,308</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,689</b>	<b>0</b>	<b>3,041,500</b>	
Common Utility Plant Allocated to Sewer Department			<b>0</b>	<b>36</b>
<b>Total utility plant in service</b>	<b>6,689</b>	<b>0</b>	<b>3,041,500</b>	



**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	571	2	0	0	573		1
Sewer	6.000	5	0	0	0	5		2
<b>Total Utility</b>		<b>576</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>578</b>	<b>0</b>	

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
6.000	3,050	0	0	0	<b>3,050</b>	<b>1</b>
8.000	59,500	1,004	1,004	0	<b>59,500</b>	<b>2</b>
10.000	3,576	0	0	0	<b>3,576</b>	<b>3</b>
12.000	10,328	0	0	0	<b>10,328</b>	<b>4</b>
<b>Total Utility</b>	<b>76,454</b>	<b>1,004</b>	<b>1,004</b>	<b>0</b>	<b>76,454</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Utility Plant in Service (Page N-07)

Acct. 312    2 New 4" Services Woodcock Street

313    1004' of New 8" Sewer Main Relaid, 1004' of 8" Retirement

334    New Aerator Blower at Wastewater Treatment Plant (unit #2)

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